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Attorney Docket No. 023484-0156

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Mizuo OTAKI *et al.*
Title: POWER STEERING SYSTEM
Appl. No.: 10/760,347
Filing Date: January 21, 2004
Examiner: Anne Marie M. BOEHLER
Art Unit: 3611

AMENDMENT AND REPLY UNDER 37 C.F.R. § 1.111

Mail Stop Amendment
Commissioner for Patents
PO Box 1450
Alexandria, Virginia 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated January 27, 2006, concerning the above-captioned patent application.

Amendments to the Specification begin on page 2 of this document.

Amendments to the Claims are reflected in the listing of claims that begins on page 4 of this document.

Remarks begin on page 11 of this document.

Please amend the application as follows: